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10/802,596	03/16/2004	Naoto Matono	12553/130	3887
25693 7590 10/08/2008 KENYON & KENYON LLP RIVERPARK TOWERS, SUITE 600 333 W. SAN CARLOS ST. SAN JOSE, CA 95110				
EXAMINER				
TUGBANG, ANTHONY D				
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Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Attachment to Advisory Action

In the After Final response filed on September 15, 2008, the amendment has been entered and made of record. In the previous Office Action (Final Rejection, dated May 16, 20) the rejections of Claims 12 and 16 (paragraph #6 of the previous Office Action) is no longer applicable because the amendment canceled Claims 12 and 16.

However, the rejections of Claims 9 through 11 and 13 through 15 are maintained. The examiner most respectfully disagrees with the applicant(s) assertion that the prior does not teach "providing a trim structure...gap layer" (lines 10-11 of Claim 9). This feature is clearly met by Santini. Yes in Santini the TW, notably the ABS that makes up the TW of P1, is read as the "trim structure". Clearly, the TW comprises a portion of the first magnetic layer P1 and a portion of the second magnetic layer P2B in direct contact with a portion of the gap layer (206, see Fig. 21 of Santini).

And why would one of ordinary skill in the art readily understand this? Because if you compare Figure 21 of Santini to Figure 11B of the applicant(s), one can clearly see that the TW of Santini is the same as the trim structure (100) of the applicant(s). In fact, if you were to turn Santini's Figure 21 upside down, *then Santini's TW would correspond exactly to the applicant(s) trim structure* when making the comparison between the respective figures. So the terms of a "trim structure" would not distinguish over Santini and it appears further limitations are needed in the claim in order to overcome Santini.